

EXHIBIT “B”

Liquidation Analysis

	Current Value	Estimated Liquidation Value
Cash	3,261.82	3,261.82
Accounts Receivable	-	-
Note Receivable	1,502,655.29	75,132.76
Shareholder Loan	105,719.00	105,719.00
Inventory	5,367,154.31	-
Inventory - WIP	28,032.47	-
Office & Computer Equipment	116,118.96	11,611.90
Machinery & Equipment	499,425.89	49,942.59
Total Assets at Liquidation Value		245,668.07
Less: Administrative Expenses of the Debtors' Subchapter V Case		
Estimated Debtors' Counsel Fees & Expenses		130,949.06
Estimated Debtors' Financial Advisor Fees & Expenses		177,583.48
Total Administrative Claims		308,532.54
Estimated Percentage Recovery for Administrators		79.6%
Balance Remaining for Secured Creditors		-
Less: Secured Creditors Claims		150,000.00
Estimated Percentage Recovery for Secured Creditors		0.0%
Balance Remaining for Unsecured Creditors		-
Less: Unsecured Creditors Claims		1,347,661.22
Estimated Percentage Recovery for Unsecured Creditors		0.0%